

**International Fiscal Association - India Branch, Northern Region Chapter**

**INCOME-TAX LITIGATION-SKILL DEVELOPMENT PROGRAM**

1-2 DECEMBER 2017 AT INDIA INTERNATIONAL CENTRE, ANNEXE, LODHI ROAD, NEW DELHI

FRIDAY, 1st December 2017

9:00 to 9:30 am			Registration, etc.
9:30 to 10:00 am			Inaugural Session
Time	Particulars	Duration	Subject
10:00 to 10:30 am	Technical session-1	30 minutes	Overview of appeal structure under I-T-CIT(A)/ITAT/ High Court & Supreme Court with appealable orders
10.30 to 11.30 a.m.	Technical session-2	60 minutes	Assessment proceedings- Intimation u/s 143(1)- Who can be aggrieved party? What remedies are available against the rectification in intimation u/s 143(1).
			Assessment order u/s 143(3)/144/144- Whocan resort to action against this? What are the remedies available? Assessee resorting to sec 246 (appeal), 264(revision), 256 (writ). Tax office resorting to sec 148 and 263.
			Stay of demand before AO, penalty proceedings before AO.
			Principles of natural justice- Show cause notice, speaking order. Whether any writ/appeal can be filed during assessment proceedings.
11:30 to 11:50 am	Coffee Break	20 minutes	-
11.50 a.m. to 12.50 p.m.	Technical session -3	60 minutes	Whether to appeal before CIT(A)- Pros and cons of filing the appeal in view of CIT(A)'s power to enhance the assessment. Option to go to DRP in the applicable situations.
			Filing of appeal before CIT(A)- e-filing, memo, forms, relevant enclosures, dealing with delays in filing, applicable fee.
			Hearing before CIT(A)- Who can appear or join? Whether AO can/must appear? Whether additional evidence can be filed/additional grounds can be taken before CIT(A)? Whether it is necessary to call for remand report from AO where additional evidence/additional grounds come up? Whether CIT(A) can go beyond assessment order?
			Effect of pendency of subsequent or previous year assessments or appeals. Whether penalty and assessment appeal can go together. Stay before CIT(A).  Order giving effect to CIT(A) order. Effect of recent Delhi High Court judgement in NDTV case giving partial effect u/s 153(5).
12.50 to 1.50 p.m.	Technical session-4	60 minutes	Introduction to Important ITAT Rules, 1963.
			Filing appeal before the ITAT- Which orders can be appealed against? Manner of filing- Form, fee, accompanied documents, paperbook, certificate, power of attorney/ vakalatnama/ authority letter, signature, verification, authorisation. Where to file? e-filing. Delay in filing.
			Cross appeals and cross objections. Rights of third parties in an appeal, early hearing, consolidation of appeal, condonation of delay applications. Reasonable cause (Collector of Land Acq. V. Mst. Katiji & Others 167 ITR 471 SC). Substantial justice v. technical consideration; pedantic approach v. liberal approach.
			Hearing of appeals- Notice of hearing, listing of case, benches, timings, dress code, addressing to bench and other protocol. General trends about new appeal, initial hearing and adjournments. Additional grounds/additional evidence and remand.
1.50 to 2.30 p.m.	Lunch Break	40 minutes	-
			Stay petition - relevant procedure, registry's internal working for registration of stay on hearing and posting thereof.
			Hearing of stay petition – time taken for arguments, prima facie case , balance of convenience, irreparable loss and financial hardship grievances. Necessity of having latest financial status , any facts of earlier stays or extension of stay and appropriate readings for such exigencies.
			Alternate pleadings in stay, grant of early hearings, grant of installments, effect of installments, non-payment of installments, consequences.

2.30 to 3.30 p.m.	Technical session-5	60 minutes	<p>Revenues general objections on stay petitions and how to meet them so as to help the case for grant of stay.</p> <p>Full stay, partial stay, effect of 6 months, filing of extension , ascertainment of fault of revenue for not being helpful in case.</p> <p>Stay petition/ interim directions for staying consequent in section 263, order giving effect, any other issue.</p> <p>Passing of stay order, request for Dasti order, and service on other party. Effect of oral direction of ITAT, communication thereof on the revenue ensuring implementation of stay order.</p> <p>Violation of stay order by revenue authorities- consequential remedies and avenues which can be pursued.</p> <p>Stay order intervention of Jurisdictional HC in such cases.</p> <p>Appeal before ITAT, Notice of hearing and general trends about new appeal, initial hearing and adjournments.</p>
3.30 to 3.50 p.m.	Coffee Break	15 minutes	
3.50 to 5 p.m.	Technical session-6	60 minutes	<p>MAs, corrigendum, impleadings, LR, EH, PH, Adj sine die, clarification re-fixation, change in name, address, merger, acquisition and other miscellaneous matters.</p> <p>Latest circulars of President ITAT and higher courts directions on these issues.</p> <p>Constitution of tribunal, special bench (3 member/5 member), dissenting order, third member.</p>
<b><u>SATURDAY, 2nd December 2017</u></b>			
<b>Time</b>	<b>Particulars</b>	<b>Duration</b>	<b>Subject</b>
9.30 to 10.30 a.m.	Technical session-7	60 minutes	<p>ITAT Registry- Role, scrutiny of appeal folder, removal of defects, registration of appeal, allotment of bench, ensuring service of copy of the appeal memo on the other side alongwith accompanied documents, procedure for allotment of ITA numbers.</p> <p>Functions of Registrar, Assistant Registrar, pendency of appeals and effect on judicial administration.</p>
10.30 to 11.30 a.m.	Technical session-8	60 minutes	The art of citing case laws-care and caution, and some leading case laws on everyday topics.
11:30 to 12 noon	Coffee Break	15 minutes	
12 noon to 1 p.m.	Technical session-9	60 minutes	<p>Judicial discipline -Natural justice, applicability of rule, and general rules about effective hearing, consideration of case laws, binding precedents and effect of violation of such rules.</p> <p>Other important points -Doctrine of stare decisis, Binding Precedents, Contempt of Court – relevance and effect on Tribunals.</p>
1 to 1.45 p.m.	Lunch break	45 minutes	
1.45 to 3.15 p.m.	Mock Tribunal-1	90 minutes	Assessee's appeal/Revenue appeal/cross appeal with cross objections
3.15 to 3.30 p.m.	Coffee break	15 minutes	
3.30 to 5 p.m.	Mock Tribunal-2	90 minutes	Stay hearing/extension of stay hearing/Default in stay hearing/withdrawal of appeal